

ments, with notice appended, was served on and delivered in person to the party or parties from whom the taxes are due, or to one of them (whose name shall be stated), or that it was left at his, her or its or their usual place of residence or abode in said county, or that it was posted or set up on the land or premises for which the taxes are due. If the taxes are payable by a corporation, the memorandum shall set forth that one of the statements, with the notice appended, was delivered to some agent or attorney thereof whose name shall be stated, or that such statement, with the notice appended, was left at some office or place of business in said county of the corporation, or that it was posted on some land of the corporations located in said county, or that the statement or notice was left at the principal office of the corporation, wherever the same shall be located. But if the sheriff or one of his deputies serves and delivers said statement and notice the sheriff shall make a similar memorandum on the back of the statement to be retained according to the facts of the case, and in case the property is sold under such statement the statement retained as aforesaid shall be returned with the report of sale, and when authenticated as aforesaid it shall have the same force and effect as a summons at law or a subpoena in equity duly returned. The said statement, with the notice appended, may be served and delivered anywhere if actually served and delivered to the person or persons from whom the taxes are due. If a person to whom the property is assessed shall die the County Commissioners may assess the same to "The heirs of (insert name of deceased), deceased," and such assessment shall be good and effective for all purposes against the decedent's heirs, devisees and personal representatives, with or without their names.

118B. Whenever such collector is about to make sale of any real or personal property he shall make out a schedule thereof, and therein describe the property, so that it can be identified from the description, and in the said schedule he shall state, in substance, that said property has been seized and taken in execution by him as collector of State and county taxes, Election District No. — of Dorchester County, to compel the payment of taxes due and in arrear and charged to —, under the levy for the year —. It shall not be necessary for him to go upon the land to seize and take in execution such property, but the making of said schedule when signed by him shall constitute a seizure, and so when he is about to make sale of personal property he shall make a schedule suited to the case, and such schedule shall be a seizure of said personal property. But the said collector may seize and take in execution not only the personal property assessed to the taxpayer, but he may